



Kwazulu-Natal: Okhahlamba(KZN235) - Table A2 Budgeted Financial Performance (revenue and expenditure by standard classification) for 4th Quarter ended 30 June 2010

Standard Classification Description	Ref	2006/07	2007/08	2008/09	Current year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
<b>R thousands</b>	<b>1</b>									
<b>Revenue - Standard</b>										
<i>Governance and Administration</i>		-	-	80 940	59 117	54 166	54 166	79 037	-	-
Executive & Council				80 940		53 396	53 396	79 037		
Budget & Treasury Office						750	750			
Corporate Services					59 117	20	20			
<i>Community and Public Safety</i>		-	-	-	-	-	-	-	-	-
Community & Social Services										
Sport And Recreation										
Public Safety										
Housing										
Health										
<i>Economic and Environmental Services</i>		-	-	-	-	-	-	-	-	-
Planning and Development										
Road Transport										
Environmental Protection										
<i>Trading Services</i>		-	-	-	-	-	-	-	-	-
Electricity										
Water										
Waste Water Management										
Waste Management										
<i>Other</i>	4									
<b>Total Revenue - Standard</b>	2	-	-	80 940	59 117	54 166	54 166	79 037	-	-
<b>Expenditure - Standard</b>										
<i>Governance and Administration</i>		-	-	98 903	42 259	31 772	31 772	52 912	-	-
Executive & Council				98 903		18 238	18 238	52 912		
Budget & Treasury Office						4 435	4 435			
Corporate Services					42 259	9 099	9 099			
<i>Community and Public Safety</i>		-	-	-	-	7 410	7 410	-	-	-
Community & Social Services						7 410	7 410			
Sport And Recreation										
Public Safety										
Housing										
Health										
<i>Economic and Environmental Services</i>		-	-	-	-	-	-	-	-	-
Planning and Development										
Road Transport										
Environmental Protection										
<i>Trading Services</i>		-	-	-	-	-	-	-	-	-
Electricity										
Water										
Waste Water Management										
Waste Management										
<i>Other</i>	4									
<b>Total Expenditure - Standard</b>	3	-	-	98 903	42 259	39 182	39 182	52 912	-	-
<b>Surplus/(Deficit) for the year</b>		-	-	(17 963)	16 858	14 984	14 984	26 126	-	-

References

1. Government Finance Statistics Functions and Sub-functions are standardised to assist the compilation of national and international accounts for comparison purposes
2. Total Revenue by standard classification must reconcile to Total Operating Revenue shown in Budgeted Financial Performance (revenue and expenditure)
3. Total Expenditure by Standard Classification must reconcile to Total Operating Expenditure shown in Budgeted Financial Performance (revenue and expenditure)
4. All amounts must be classified under a standard classification (modified GFS). The GFS function 'Other' is only for Abattoirs, Air Transport, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification

Kwazulu-Natal: Okhahlamba(KZN235) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2010

Description		Ref	2006/07	2007/08	2008/09	Current year 2009/10				2010/11 Medium Term Revenue & Expenditure Framework		
		1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
R thousands												
<u>Revenue By Source</u>												
Property rates	2	-	-	4 669	4 427	1 754	1 754	6 559	11 134	-	-	-
Property rates - penalties and collection charges		-	-	942	861	108	108	1 068	-	-	-	-
Service charges - electricity revenue	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - other		-	-	594	618	-	-	721	332	-	-	-
Rental of facilities and equipment		-	-	38	34	43	43	88	60	-	-	-
Interest earned - external investments		-	-	2 316	-	50	50	-	-	-	-	-
Interest earned - outstanding debtors		-	-	-	50	-	-	-	-	-	-	-
Dividends received		-	-	-	-	-	-	-	-	-	-	-
Fines		-	-	288	94	120	120	275	150	-	-	-
Licences and permits		-	-	-	-	-	-	6	-	-	-	-
Agency services		-	-	243	202	35	35	466	-	-	-	-
Transfers recognised - operational		-	-	69 266	52 831	37 398	37 398	29 687	45 742	-	-	-
Other own revenue	2	-	-	2 585	-	350	350	11 289	4 196	-	-	-
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-
Total Revenue (excl. capital transfers and contributions)			-	-	80 940	59 117	39 857	39 857	50 160	61 613	-	-
<u>Expenditure By Type</u>												
Employee related costs	2	-	-	15 689	14 487	17 285	17 285	17 512	21 411	-	-	-
Remuneration of councillors		-	-	5 055	4 894	5 137	5 137	5 075	5 724	-	-	-
Debt impairment	3	-	-	2 211	1 000	-	-	-	-	-	-	-
Depreciation and asset impairment	2	-	-	3 556	-	-	-	2 271	-	-	-	-
Finance charges		-	-	785	-	-	-	-	-	-	-	-
Bulk purchases	2	-	-	-	-	-	-	-	-	-	-	-
Other Materials	8	-	-	-	-	224	224	-	-	-	-	-
Contract services		-	-	8 132	-	450	450	-	-	-	-	-
Transfers and grants		-	-	-	-	-	-	-	-	-	-	-
Other expenditure	4,5	-	-	63 477	21 878	16 086	16 086	40 770	25 777	-	-	-
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure			-	-	98 903	42 259	39 182	39 182	65 627	52 912	-	-
<u>Surplus/(Deficit)</u>												
Transfers recognised - capital		-	-	(17 963)	16 858	675	675	(15 467)	8 702	-	-	-
Contributions recognised - capital	6	-	-	-	-	14 309	14 309	19 507	17 424	-	-	-
Contributed assets		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions			-	-	(17 963)	16 858	14 984	14 984	4 040	26 126	-	-
Taxation			-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation			-	-	(17 963)	16 858	14 984	14 984	4 040	26 126	-	-
Attributable to minorities			-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality			-	-	(17 963)	16 858	14 984	14 984	4 040	26 126	-	-
Share of surplus/ (deficit) of associate		7	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year			-	-	(17 963)	16 858	14 984	14 984	4 040	26 126	-	-

References

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

Kwazulu-Natal: Okhahlamba(KZN235) - Table A5 Budgeted capital Expenditure by Standard Classification and Funding for 4th Quarter ended 30 June 2010

Table 10: Budgeted Capital Expenditure by Standard Classification and Funding for FY 2010/11 ended 30 June 2010											
Description	Ref	2006/07	2007/08	2008/09	Current year 2009/10				2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
R thousands	1										
<b>Capital Expenditure - Standard</b>											
<i>Governance and Administration</i>		-	-	16 741	-	14 984	14 984	15 857	-	-	-
Executive & Council				16 741		14 984	14 984	15 857			
Budget & Treasury Office											
Corporate Services											
<i>Community and Public Safety</i>		-	-	-	15 559	-	-	-	-	-	-
Community & Social Services					15 559						
Sport And Recreation											
Public Safety											
Housing											
Health											
<i>Economic and Environmental Services</i>		-	-	-	-	-	-	-	-	-	-
Planning and Development											
Road Transport											
Environmental Protection											
<i>Trading Services</i>		-	-	-	-	-	-	-	-	-	-
Electricity											
Water											
Waste Water Management											
Waste Management											
<i>Other</i>											
<b>Total Capital Expenditure - Standard</b>	3	-	-	16 741	15 559	14 984	14 984	15 857	-	-	-
<b>Funded by:</b>											
National Government						14 984	14 984	28 140			
Provincial Government											
District Municipality											
Other transfers and grants				16 741							
Transfers recognised - capital	4	-	-	16 741	-	14 984	14 984	28 140	-	-	-
Public contributions and donations	5							28 982			
Borrowing	6							2			
Internally generated funds											
<b>Total Capital Funding</b>	7	-	-	16 741	-	14 984	14 984	57 125	-	-	-

References

1. Municipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projected expenditure required for yr2 and yr3).
2. Include capital component of PPP unitary payment. Note that capital transfers are only appropriated to municipalities for the budget year
3. Capital expenditure by standard classification must reconcile to the appropriations by vote
4. Must reconcile to supporting table SA20 and to Budgeted Financial Performance (revenue and expenditure)
5. Must reconcile to Budgeted Financial Performance (revenue and expenditure)
6. Include finance leases and PPP capital funding component of unitary payment - total borrowing/repayments to reconcile to changes in Table SA17
7. Total Capital Funding must balance with Total Capital Expenditure
8. Include any capitalised interest (MFMA section 46) as part of relevant capital budget

Kwazulu-Natal: Okhahlamba(KZN235) - Table A6 Budgeted Financial Position for 4th Quarter ended 30 June 2010

Description	Ref	2006/07	2007/08	2008/09	Current year 2009/10				2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
R thousands											
ASSETS											
Current assets											
Cash				33							
Call investment deposits	1			910							
Consumer debtors	1			1 394							
Other debtors				2 632							
Current portion of long-term receivables											
Inventory	2										
Total current assets		-	-	4 969	-	-	-	-	-	-	-
Non current assets											
Long-term receivables											
Investments											
Investment property											
Investment in Associate											
Property, plant and equipment	3			36 651							
Agricultural											
Biological											
Intangible											
Other non-current assets											
Total non current assets		-	-	36 651	-	-	-	-	-	-	-
TOTAL ASSETS		-	-	41 621	-	-	-	-	-	-	-
LIABILITIES											
Current liabilities											
Bank overdraft	1			1 000							
Borrowing	4			1 361							
Consumer deposits											
Trade and other payables	4			23 930							
Provisions				200							
Total current liabilities		-	-	26 492	-	-	-	-	-	-	-
Non current liabilities											
Borrowing				6 722							
Provisions											
Total non current liabilities		-	-	6 722	-	-	-	-	-	-	-
TOTAL LIABILITIES		-	-	33 214	-	-	-	-	-	-	-
NET ASSETS	5	-	-	8 407	-	-	-	-	-	-	-
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)				(24 517)							
Reserves	4			32 924							
Minorities interests											
TOTAL COMMUNITY WEALTH/EQUITY	5	-	-	8 407	-	-	-	-	-	-	-

References

1. Detail to be provided in Table SA3
2. Include completed low cost housing to be transferred to beneficiaries within 12 months
3. Include 'Construction-work-in-progress' (disclosed separately in annual financial statements)
4. Detail to be provided in Table SA3. Includes reserves to be funded by statute.
5. Net assets must balance with Total Community Wealth/Equity

Kwazulu-Natal: Okhahlamba(KZN235) - Table A7 Budgeted Cash Flows for 4th Quarter ended 30 June 2010

Description	Ref	2006/07	2007/08	2008/09	Current year 2009/10				2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
R thousands											
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Ratepayers and other			63 845	13 176	19 150	19 150	19 150	13 372	17 129		
Government - operating	1		73 341	23 116	38 270	38 270	38 270	48 634	29 741		
Government - capital	1				16 435	16 435	16 435		23 018		
Interest											
Dividends											
Payments											
Suppliers and employees			(27 035)	(27 007)	(48 648)	(48 648)	(48 648)	(29 048)	(53 510)		
Finance charges			(38 211)	(37 448)				(28 538)			
Transfers and grants	1		(920)					(140)			
NET CASH FROM/(USED) OPERATING ACTIVITIES		-	71 021	(28 164)	25 207	25 207	25 207	4 279	16 377	-	-
CASH FLOW FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE											
Decrease in non-current debtors											
Decrease in other non-current receivables											
Decrease (increase) in non-current investments			20 538	28 405				9 572			
Payments											
Capital assets			(12 998)	(13 561)	(16 961)	(16 961)	(16 961)	(14 828)	(14 702)		
NET CASH FROM/(USED) INVESTING ACTIVITIES		-	7 540	14 844	(16 961)	(16 961)	(16 961)	(5 256)	(14 702)	-	-
CASH FLOW FROM FINANCING ACTIVITIES											
Receipts											
Short term loans											
Borrowing long term/refinancing											
Increase (decrease) in consumer deposits											
Payments											
Repayment of borrowing			(507)								
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	(507)	-	-	-	-	-	-	-	-
NET INCREASE/(DECREASE) IN CASH HELD		-	78 054	(13 319)	8 246	8 246	8 246	(977)	1 675	-	-
Cash/cash equivalents at the year begin:	2		(603)	75 256				2 468		1 675	1 675
Cash/cash equivalents at the year end:	2		77 451	61 937	8 246	8 246	8 246	1 491	1 675	1 675	1 675

References

1. Local/District municipalities to include transfers from/to District/Local Municipalities
2. Cash equivalents includes investments with maturities of 3 months or less

Kwazulu-Natal: Okhahlamba(KZN235) - Table A9 Asset Management for 4th Quarter ended 30 June 2010

Description	Ref	2006/07	2007/08	2008/09	Current year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
R thousands										
<b>CAPITAL EXPENDITURE</b>										
<b><u>Total New Assets</u></b>	1	-	-	16 741	15 559	14 984	14 984	-	-	-
Infrastructure - Road Transport				8 078	14 309	14 309	14 309			
Infrastructure - Electricity										
Infrastructure - Water										
Infrastructure - Sanitation										
Infrastructure - Other					1 250					
Infrastructure		-	-	8 078	15 559	14 309	14 309	-	-	-
Community				867						
Heritage assets										
Investment properties										
Other assets	6			7 796		675	675			
Agricultural assets										
Biological assets										
Intangibles										
<b><u>Total Renewal of Existing Assets</u></b>	2	-	-	-	-	-	-	-	-	-
Infrastructure - Road Transport										
Infrastructure - Electricity										
Infrastructure - Water										
Infrastructure - Sanitation										
Infrastructure - Other										
Infrastructure		-	-	-	-	-	-	-	-	-
Community										
Heritage assets										
Investment properties										
Other assets	6									
Agricultural assets										
Biological assets										
Intangibles										
<b><u>Total Capital Expenditure</u></b>	4									
Infrastructure - Road Transport		-	-	8 078	14 309	14 309	14 309	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	1 250	-	-	-	-	-
Infrastructure		-	-	8 078	15 559	14 309	14 309	-	-	-
Community		-	-	867	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets	6	-	-	7 796	-	675	675	-	-	-
Agricultural assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
<b>TOTAL CAPITAL EXPENDITURE - Asset Class</b>		-	-	16 741	15 559	14 984	14 984	-	-	-
<b>ASSET REGISTER SUMMARY - PPE (WDV)</b>	5									
Infrastructure - Road Transport				8 078	14 309	14 309	14 309			
Infrastructure - Electricity										
Infrastructure - Water										
Infrastructure - Sanitation										
Infrastructure - Other					1 250					
Infrastructure		-	-	8 078	15 559	14 309	14 309	-	-	-
Community				867						
Heritage assets										
Investment properties										
Other assets	6			7 796		675	675			
Agricultural assets										
Biological assets										
Intangibles										
<b>TOTAL ASSET REGISTER SUMMARY - PPE (WDV)</b>		-	-	16 741	15 559	14 984	14 984	-	-	-
<b>EXPENDITURE OTHER ITEMS</b>										
<b><u>Depreciation and asset impairment</u></b>	3			3 556						
<b><u>Repairs and Maintenance by Asset Class</u></b>										
Infrastructure - Road Transport										
Infrastructure - Electricity										
Infrastructure - Water										
Infrastructure - Sanitation										
Infrastructure - Other										
Infrastructure		-	-	-	-	-	-	-	-	-
Community										
Heritage assets										
Investment properties										
Other assets	6,7									
<b>TOTAL EXPENDITURE OTHER ITEMS</b>		-	-	3 556	-	-	-	-	-	-
<b>% of capital exp on renewal of assets</b>		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b>Renewal of Existing Assets as % of deprecn</b>		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b>R&amp;M as a % of PPE</b>		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b>Renewal and R&amp;M as a % of PPE</b>		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

**References**

1. Detail of new assets provided in Table SA34a
2. Detail of renewal of existing assets provided in Table SA34b
3. Detail of Repairs and Maintenance by Asset Class provided in Table SA34c
4. Must reconcile to total capital expenditure on Budgeted Capital Expenditure

- 5. Must reconcile to 'Budgeted Financial Position' (written down value)
- 6. Donated/contributed and assets funded by finance leases to be allocated to the respective category
- 7. Including repairs and maintenance to agricultural, biological and intangible assets



Description	Ref	2006/07	2007/08	2008/09	Current year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
R thousands										
<b>Household service targets</b>	1									
<b><u>Water:</u></b>										
Piped water inside dwelling										
Piped water inside yard (but not in dwelling)										
Using public tap (at least min.service level)	2									
Other water supply (at least min.service level)	4									
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Using public tap (< min.service level)	3									
Other water supply (< min.service level)	4									
No water supply										
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
<b>Total number of households</b>	5	-	-	-	-	-	-	-	-	-
<b><u>Sanitation/sewerage:</u></b>										
Flush toilet (connected to sewerage)										
Flush toilet (with septic tank)										
Chemical toilet										
Pit toilet (ventilated)										
Other toilet provisions (> min.service level)										
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Bucket toilet										
Other toilet provisions (< min.service level)										
No toilet provisions										
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
<b>Total number of households</b>	5	-	-	-	-	-	-	-	-	-
<b><u>Energy:</u></b>										
Electricity (at least min.service level)										
Electricity - prepaid (min.service level)										
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Electricity (< min.service level)										
Electricity - prepaid (< min. service level)										
Other energy sources										
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
<b>Total number of households</b>	5	-	-	-	-	-	-	-	-	-
<b><u>Refuse:</u></b>										
Removed at least once a week										
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Removed less frequently than once a week								25	25	25
Using communal refuse dump										
Using own refuse dump										
Other rubbish disposal										
No rubbish disposal										
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	25	25	25
<b>Total number of households</b>	5	-	-	-	-	-	-	25	25	25
<b>Households receiving Free Basic Service</b>	7									
Water (6 kilolitres per household per month)										
Sanitation (free minimum level service)										
Electricity/other energy (50kwh per household per month)										
Refuse (removed at least once a week)										
<b>Cost of Free Basic Services provided</b>	8									
Water (6 kilolitres per household per month)										
Sanitation (free sanitation service)										
Electricity/other energy (50kwh per household per month)										
Refuse (removed once a week)										
<b>Total cost of FBS provided (minimum social package)</b>		-	-	-	-	-	-	-	-	-
<b>Highest level of free service provided</b>										
Property rates (value threshold)										
Water (kilolitres per household per month)										
Sanitation (kilolitres per household per month)										
Sanitation (Rand per household per month)										
Electricity (kwh per household per month)										
Refuse (average litres per week)										
<b>Revenue cost of free services provided</b>	9									
Property rates (R15 000 threshold rebate)					178	178	178	178	178	178
Property rates (other exemptions, reductions and rebates)					8 722	8 722	8 722			
Water										
Sanitation										
Electricity/other energy					1 060	1 060	1 060	800	864	933
Refuse										
Municipal Housing - rental rebates										
Housing - top structure subsidies										
Other										
<b>Total revenue cost of free services provided (total social package)</b>		-	-	-	9 960	9 960	9 960	978	1 042	1 111

## References

1. Include services provided by another entity: e.g. Eskom
2. Stand distance <= 200m from dwelling
3. Stand distance > 200m from dwelling
4. Borehole, spring, rain-water tank etc.
5. Must agree to total number of households in municipal area
6. Include value of subsidy provided by municipality above provincial subsidy level
7. Show number of households receiving at least these levels of services completely free
8. Must reflect the cost to the municipality of providing the Free Basic Service
9. Reflect the cost to the municipality in terms of 'revenue foregone' of providing free services (note this will not equal 'Revenue Foregone' on SA1)